

# City of Wyoming

## 2023 Poverty Exemption Information

Poverty exemptions may be granted to persons who, in the judgement of the Assessor and Board of Review, own and occupy their principal residence but, due to poverty, are unable to contribute to the public charges.

To determine if you should file an application for the 2023 tax year, you should first determine if you meet the following three basic requirements.

### I. Asset Level Limit for the 2023 Tax Year

- \$2,825 for the applicant
- \$6,780 for the household

### II. Household Income Level Limit for the 2023 Tax Year

Size of Family Unit	Poverty Guidelines
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720

Household income includes the following:

- a. Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- b. Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- c. Regular payments from social security, railroad retirement, unemployment workers' compensation, veteran's payments, public assistance, supplemental security income (SSI)
- d. Alimony, child support, military family allotments
- e. Private and governmental retirement and disability pensions, regular insurance, annuity payments
- f. College or university scholarships, grants, fellowships, assistantships
- g. Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling, or lottery winnings

Household income **does not** include the homestead property tax credit.

### III. Principal Residence Requirement

The applicant must have owned and occupied as his/her principal residence the property for which the exemption is being sought as of December 31<sup>st</sup>, 2022.

If you believe you meet these three basic requirements and would like to be considered to receive a poverty exemption for the 2023 tax year, you must file an *Application for MCL 211.7u Poverty Exemption (Form 5737)*. Please proceed to the next page to view the exemption application and learn about filing deadlines.

# 2023 WYOMING POVERTY EXEMPTION APPLICATION

## Filing Instructions

- This application must be completed in its entirety.
- The applicant must include information regarding all members residing within the household.
- The applicant must submit all documentation as listed below under “Application Checklist.”
- The applicant must include additional sheets where noted if required.
- The completed application must be legible.
- It is suggested that the applicant black out all social security numbers, bank account numbers, and bank routing numbers.
- It is suggested that the applicant submit copies of personal documents as these documents will not be returned.
- Be aware, the City Assessor may also request a copy of a deed, land contract or other evidence of ownership of the property.

## Filing Deadlines

Your completed application must be presented to the Board of Review for a decision at a regularly scheduled meeting. The Board of Review holds regularly scheduled meetings in March, July, and December.

- In order for your application to be considered in March, the deadline for the receipt of your application is **February 27, 2023**.
- In order for your application to be considered in July, the deadline for the receipt of your application is **July 10, 2023**.
- In order for your application to be considered in December, the deadline for the receipt of your application is **December 4, 2023**.

## Application Checklist

The following items must be included with your application:

- \_\_\_\_\_ If filed, 2022 and 2023 Michigan Homestead Property Tax Credit Claims (MI 1040 CR).
- \_\_\_\_\_ If filed, 2022 Michigan Income Tax Returns for all members of the household including the applicant.
- \_\_\_\_\_ If filed, 2022 Federal Income Tax Returns for all members of the household including the applicant.
- \_\_\_\_\_ State of Michigan Form 4988 for all members of the household not required to file 2022 State or 2022 Federal Income tax returns. This form has been supplied with the application for your convenience.
- \_\_\_\_\_ Copies of documents verifying income.
- \_\_\_\_\_ Copies of documents verifying value of assets (If available. Examples include account balances.)
- \_\_\_\_\_ Copy of a valid driver's license.

*Submit completed applications to:*

**City of Wyoming  
c/o City Assessor's Office  
1155 28<sup>th</sup> St SW  
PO Box 905  
Wyoming, MI 49509**

**For questions, please call at (616) 530-7231 or visit our office 7am - 5pm, Monday - Thursday.**

## Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

**To be considered complete, this application must:** 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

<b>PART 1: PERSONAL INFORMATION</b> — Petitioner must list all required personal information.					
Petitioner's Name				Daytime Phone Number	
Age of Petitioner	Marital Status		Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence			City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit			Amount of Homestead Property Tax Credit		
<b>PART 2: REAL ESTATE INFORMATION</b>					
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.					
Property Parcel Code Number			Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment		Length of Time at this Residence		
Property Description					
<b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>					
List information related to any other property owned by you or any member residing in the household.					
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.				Amount of Income Earned from other Property	
1	Property Address	City		State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid	
2	Property Address	City		State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid	

**PART 4: EMPLOYMENT INFORMATION** — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

**PART 5: INCOME SOURCES**

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

**PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION**

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**PART 7: LIFE INSURANCE** — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**PART 8: MOTOR VEHICLE INFORMATION**

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

**PART 9: HOUSEHOLD OCCUPANTS** — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

**PART 10: PERSONAL DEBT** — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**PART 11: MONTHLY EXPENSE INFORMATION**

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Continue and sign on Page 4

**NOTICE:** Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

#### **PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT**

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

#### **PART 12: CERTIFICATION**

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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**This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.**

**Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date

## Poverty Exemption Asset Affidavit

This form is issued under authority of the City of Wyoming Property Tax Poverty Exemption Policy and Guidelines.

Instructions: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the City of Wyoming Assessor's Office or the City of Wyoming Board of Review.

Section 1.2C of the City of Wyoming Property Tax Poverty Exemption Policy and Guidelines states that the applicant must file a sworn statement that the fair market value of the combined assets of all persons residing in the residence for which the exemption is sought do not exceed the following guidelines:

### 2023 Tax Year

- \$2,825 for the claimant,
- \$6,780 for the household.

The following asset values are included in personal assets for purpose of the asset test:

- A second home, land, vehicles
- Recreational vehicles such as campers, motorhomes, boats, and ATV's
- Buildings other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Bank accounts over \$2,825 (to be annually adjusted in accordance with cost of living adjustments based on the Inflation Rate Multiplier annually calculated by the Michigan State Tax Commission, stocks
- Money received from the sale of property, such as stocks, bonds, a house, or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances, and one-time insurance payments
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms

The value of the following **are not** included in the asset test.

- The value of the principal residence
- The cash value of one car or other vehicle
- Non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

I, \_\_\_\_\_, swear and affirm by my signature below that the fair market value of the assets of the claimant does not exceed \$2,825, and that the assets of the household do not exceed \$6,780.

\_\_\_\_\_, \_\_\_\_\_

Signature of Person Making Affidavit

Date